

Somerset West and Taunton Council

Audit, Governance and Standards Committee – 26th June 2019

Code of Corporate Governance

This matter is the responsibility of Executive Councillor for Corporate Resources

Report Author: Christine Fraser, Head of Performance and Governance

1 Executive Summary / Purpose of the Report

To present the Committee with the updated Code of Corporate Governance.

2 Recommendations

That the Committee approves the Code of Corporate Governance.

3 Risk Assessment

- 3.1 Failure to have an up to date Code of Corporate Governance could impact on the quality of the Council's Annual Governance Statement and could ultimately impact on the external auditors Annual Governance Report.

4 Background and Full details of the Report

- 4.1 Corporate Governance is the system by which Somerset West and Taunton Council direct / control our functions and relate to our community.
- 4.2 Good Corporate Governance is required to ensure that the public services provided by the Council are delivered with both confidence and credibility.
- 4.3 The Council is committed to the principles of effective corporate governance and has therefore adopted a Code of Corporate Governance which follows the latest guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE), entitled 'Delivering Good Governance in Local Government (2016)'.
- 4.4 The guidance defines the seven core principles, each supported by sub-principles that should underpin the governance framework of a local authority.
- 4.5 7 core principles at the heart of the CIPFA/SOLACE governance framework are:
- A) Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.
 - B) Ensuring openness and comprehensive stakeholder engagement.

C) Defining outcomes in terms of sustainable economic, social and environmental benefits.

D) Determining the interventions necessary to optimize the achievement of the intended outcomes.

E) Developing the entity's capacity including the capability of its leadership and the individuals within it.

F) Managing risk and performance through robust internal control and strong public financial management.

G) Implementing good practices in transparency, reporting and audit to deliver effective accountability.

5 Links to Corporate Aims / Priorities

5.1 Having effective and efficient governance arrangements is a fundamental element of being a 'well managed' council

6 Finance / Resource Implications

6.1 None arising from this report

7 Legal Implications

7.1 None arising from this report

8 Environmental Impact Implications (if any)

8.1 None arising from this report

9 Safeguarding and/or Community Safety Implications (if any)

9.1 None arising from this report

10 Equality and Diversity Implications (if any)

10.1 None arising from this report

11 Social Value Implications (if any)

11.1 None arising from this report

12 Partnership Implications (if any)

12.1 None arising from this report

13 Health and Wellbeing Implications (if any)

13.1 None arising from this report

14 Asset Management Implications (if any)

14.1 None arising from this report

15 Data Protection Implications (if any)

15.1 None arising from this report

16 Consultation Implications (if any)

16.1 None arising from this report

Democratic Path:

- **Audit, Governance and Standards Committee – Yes**
- **Cabinet/Executive – No**
- **Full Council – No**

Reporting Frequency: Annually

List of Appendices (delete if not applicable)

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| Appendix A | Code of Corporate Governance |
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Contact Officers

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Principle A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law

Local government organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law

| Sub-principle | SWT Council is committed to achieving good governance and will | The Council's commitment to achieving good governance in practice is demonstrated by the following: |
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| Behaving with Integrity | <ul style="list-style-type: none"> • Ensure members and officers behave with integrity and promote a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation • Ensure members take the lead in establishing specific standard operating principles or values for the organisation and its staff (building on the Seven Principles of Public Life - The Nolan Principles) and that they are communicated and understood • Lead by example and use the above standard operating principles or values as a framework for decision making and other actions • Demonstrate, communicate and embed the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively | <ul style="list-style-type: none"> • Members Code of Conduct • Officers Code of Conduct • Register of Interests • Policy & procedure for declaration of Gifts & Hospitality • Constitution • Public access to meetings and minutes • Role of Audit, Governance & Standards Committee • Member Training programme • Government guidelines for politically restricted posts • Financial Regulations • Contract Procedure Rules • Freedom of information • Behaviours framework • Whistleblowing policy/procedure • Anti-Bribery Policy • Anti-Fraud Strategy • Complaints Policy • Grievance Policy |

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| <p>Demonstrating strong commitment to ethical values</p> | <ul style="list-style-type: none"> • Seek to establish, monitor and maintain the organisation's ethical standards and performance • Underpin personal behaviour with ethical values and ensure they permeate all aspects of the organisation's culture and operation • Develop and maintain robust policies and procedures which place emphasis on agreed ethical values • Ensure that external providers of services on behalf of the organisation are required to act with integrity and in compliance with ethical standards expected by the organisation | <ul style="list-style-type: none"> • Members code of conduct • Officers code of conduct • Audit, Governance & Standards Committee • Constitution • Scheme of delegation • Member training programme |
| <p>Respecting the rule of law</p> | <ul style="list-style-type: none"> • Ensure members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations • Create the conditions to ensure that the statutory officers, other key post holders, and members, are able to fulfil their responsibilities in accordance with legislative and regulatory requirements Strive to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders • Deal with breaches of legal and regulatory provisions effectively • Ensure corruption and misuse of power are dealt with effectively | <ul style="list-style-type: none"> • Constitution • SHAPE Legal advice • Recruitment and selection procedures • Members code of conduct • Officers code of conduct • Audit, Governance & Standards Committee • Process for Gifts & Hospitality • Recruitment and Selection guidelines • One Team online training • Monitoring Officer provisions and record of legal advice provided by officers • Compliance with CIPFA's Statement on the Role of the Chief Financial Officer in Local Government |

Principle B: Ensuring openness and comprehensive stakeholder engagement

Local government is run for the public good; organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders

| Sub-principle | SWT Council is committed to achieving good governance and will | The Council's commitment to achieving good governance in practice is demonstrated by the following: |
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| Openness | <ul style="list-style-type: none"> • Ensure an open culture through demonstrating, documenting and communicating the organisation's commitment to openness • Make decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided • Provide clear reasoning and evidence for decisions in both public records and explanations to stakeholders, being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear • Use formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action | <ul style="list-style-type: none"> • Corporate Plan • Record of public consultations • Minutes and reports of Council Committees on website • Records of decision making and supporting materials • Standard format for Committee reports • Committee work programmes • Statement of Accounts • Whistleblowing policy • Annual Governance Statement • Local Government Transparency Code |
| Engaging comprehensively with institutional stakeholders | <ul style="list-style-type: none"> • Effectively engage with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably • Develop formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively • Ensure that partnerships are based on trust, a shared | <ul style="list-style-type: none"> • Corporate Plan • Work programme of the Strategy team • Contract Compliance Manager role for managing contracts |

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| | <p>commitment to change, a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit</p> | |
| <p>Engaging with individual citizens and service users effectively</p> | <ul style="list-style-type: none"> • Establish a clear policy on the type of issues that the organisation will meaningfully consult with or involve communities, individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes • Ensure that communication methods are effective and that members and officers are clear about their roles with regard to community engagement • Encourage, collect and evaluate the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs • Implement effective feedback mechanisms in order to demonstrate how views have been taken into account • Balance feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity • Take account of the impact of decisions on future generations of tax payers and service users | <ul style="list-style-type: none"> • Corporate Plan • Work programme of the Strategy team • Scrutiny Committee work programme • Constitution • Committee Reporting Template |

Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits

The long-term nature and impact of many of local government’s responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the authority’s purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available

| Sub-principle | SWT Council is committed to achieving good governance and will | The Council’s commitment to achieving good governance in practice is demonstrated by the following: |
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| Defining outcomes | <ul style="list-style-type: none"> • Have a clear vision, which is an agreed formal statement of the organisation’s purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the organisation’s overall strategy, planning and other decisions • Specify the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer • Deliver defined outcomes on a sustainable basis within the resources that will be available • Identify and manage risks to the achievement of outcomes • Manage service users’ expectations effectively with regard to determining priorities and making the best use of the resources available | <ul style="list-style-type: none"> • Corporate Plan • Work programme of the Strategy team • Risk Management Policy |
| Sustainable economic, social and environmental benefits | <ul style="list-style-type: none"> • Consider and balance the combined economic, social and environmental impact of policies and plans when taking decisions about service provision • Take a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation’s intended outcomes and short-term factors such as the political cycle or financial constraints • Determine the wider public interest associated with | <ul style="list-style-type: none"> • Corporate Plan • Work programme of the Strategy team • Budget Monitoring reports • Annual Governance Statement • Record of public consultations • Reports and minutes available on the website |

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| | <p>balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs</p> <ul style="list-style-type: none"> • Ensure fair access to services | |
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| Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes | | |
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| <p>Local government achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised</p> | | |
| Sub-principle | SWT Council is committed to achieving good governance and will | The Council's commitment to achieving good governance in practice is demonstrated by the following: |
| Determining interventions | <ul style="list-style-type: none"> • Ensure decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and associated risks. Therefore ensuring best value is achieved however services are provided • Consider feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts | <ul style="list-style-type: none"> • Council reports, and underlying Business Case where appropriate, required to outline options considered and inherent risks • Medium Term Financial Strategy |
| Planning interventions | <ul style="list-style-type: none"> • Establish and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets • Engage with internal and external stakeholders in determining how services and other courses of action should be planned and delivered | <ul style="list-style-type: none"> • Corporate Plan • Forward Plan • Risk Management Policy • Constitution • Schedule of meetings • Budget and Policy Framework within the |

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| | <ul style="list-style-type: none"> • Consider and monitor risks facing each partner when working collaboratively, including shared risks • Ensure arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances • Establish appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured • Ensure capacity exists to generate the information required to review service quality regularly • Prepare budgets in accordance with objectives, strategies and the medium term financial plan • Inform medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy | <p>Constitution</p> <ul style="list-style-type: none"> • Medium Term Financial Strategy • Financial Regulations • Contract Procedure Rules |
| <p>Optimising achievement of intended outcomes</p> | <ul style="list-style-type: none"> • Ensure the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints • Ensure the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term • Ensure the medium term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage • Ensure the achievement of 'social value' through service planning and commissioning. | <ul style="list-style-type: none"> • Medium Term Financial Strategy • Corporate Plan • Work programme of the Strategy team • Constitution • Budget and Policy Framework • Financial Regulations • Contract Standing Orders • Role of the Project Management Office • Contract Compliance Manager role for managing contracts |

Principle E: Developing the entity’s capacity, including the capability of its leadership and the individuals within it

Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mindset, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an authority operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff members. Leadership in local government entities is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities

| Sub-principle | SWT Council is committed to achieving good governance and will | The Council’s commitment to achieving good governance in practice is demonstrated by the following: |
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| Developing the entity’s capacity | <ul style="list-style-type: none"> • Review operations, performance and use of assets on a regular basis to ensure their continuing effectiveness • Improve resource use through appropriate application of techniques such as benchmarking and other options in order to determine how resources are allocated so that defined outcomes are achieved effectively and efficiently • Recognise the benefits of partnerships and collaborative working where added value can be achieved • Develop and maintain an effective workforce plan to enhance the strategic allocation of resources. | <ul style="list-style-type: none"> • Corporate Plan • Work programme of the Strategy team • Heads of Functions Operational Plans • Role of the Project Management Office • Contract Compliance Manager role for managing contracts • Role of the People Managers |
| Developing the capability of the entity’s leadership and other individuals | <ul style="list-style-type: none"> • Develop protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained • Publish a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body • Ensure the leader and the chief executive have clearly defined and distinctive leadership roles within a structure | <ul style="list-style-type: none"> • Elected Member Training and Development Programme • Corporate Plan • Audit, Governance and Standards Committee • Induction programme • One Team online learning • Corporate Governance Group • Internal Audit Reports • External Audit Reports |

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| | <p>whereby the chief executive leads in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority</p> <ul style="list-style-type: none"> • Develop the capabilities of members and senior management to achieve effective leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by: ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged • Ensure members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensure that they are able to update their knowledge on a continuing basis • Ensure personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external • Ensure that there are structures in place to encourage public participation • Take steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspection. • Hold staff to account through regular performance reviews which take account of training or development needs • Ensure arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing | <ul style="list-style-type: none"> • Role of People Managers • Constitution • Scheme of Delegation • Top team development • Public Question Time as standing item on each Committee agenda |
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Principle F: Managing risk and performance through robust internal control and strong public financial management

Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability. It is also essential that a culture and structure for scrutiny is in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

| Sub-principle | SWT Council is committed to achieving good governance and will | The Council's commitment to achieving good governance in practice is demonstrated by the following: |
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| Managing Risk | <ul style="list-style-type: none"> • Recognise that risk management is an integral part of all activities and must be considered in all aspects of decision making • Implement robust and integrated risk management arrangements and ensure that they are working effectively • Ensure that responsibilities for managing individual risks are clearly allocated | <ul style="list-style-type: none"> • Risk Management Policy • Corporate Risk Register • Modgov system • Members Code of Conduct • Register and declaration of Interests • Officer Code of Conduct • Audit, Governance and Standards Committee • One team online learning |
| Managing Performance | <ul style="list-style-type: none"> • Monitor service delivery effectively including planning, specification, execution and independent post implementation review • Make decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook • Ensure an effective scrutiny or oversight function is in place which provides constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible | <ul style="list-style-type: none"> • Corporate Plan • Operational Plans • Complaints Policy • Committee work programmes • Scrutiny Committee work programme • Public access to meetings and minutes • Publication of agenda and accompanying papers • Committee reports • Self Assessment of the Audit Committee • Budget Monitoring Reports • Constitution |

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| | <ul style="list-style-type: none"> • Provide members and senior management with regular reports on service delivery plans and on progress towards outcome achievement • Ensure there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements). | <ul style="list-style-type: none"> • Role of the Project Management Office • Contract Compliance Manager role for managing contracts • Role of the People Managers • Risk Management Policy • Budget and Policy Framework • Scheme of delegation • Financial Regulations • Contract Standing Orders |
| Robust Internal Control | <ul style="list-style-type: none"> • Align the risk management strategy and policies on internal control with achieving objectives • Evaluate and monitor risk management and internal control on a regular basis • Ensure effective counter fraud and anti-corruption arrangements are in place • Ensure additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor • Ensure an audit committee which is independent of the executive and accountable to the governing body provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment and that its recommendations are listened to and acted upon | <ul style="list-style-type: none"> • Code of Corporate Governance • Annual Governance Statement • Internal Audit Plan • Internal Audit reports • Internal Audit progress reports to Audit, Governance and Standards Committee • Role of the Audit, Governance and Standards Committee • Chief Internal Auditors Annual Report and opinion • Risk Management Policy • Anti-Fraud Strategy • Self Assessment of the Audit Committee • Corporate Governance Group • Training for Audit, Governance and Standards Committee members |
| Managing data | <ul style="list-style-type: none"> • Ensure effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data • Ensure effective arrangements are in place and operating effectively when sharing data with other bodies • Review and audit regularly the quality and accuracy of data used in decision making and performance monitoring | <ul style="list-style-type: none"> • General Data Protection Regulations training for officers and Members • Data Protection Policy • Information Governance Policies • |
| Strong public financial management | <ul style="list-style-type: none"> • Ensure financial management supports both long term achievement of outcomes and short-term financial and operational performance | <ul style="list-style-type: none"> • Medium Term Financial Strategy • Budget and Policy Framework • Budget Monitoring |

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| | <ul style="list-style-type: none"> • Ensure well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls | <ul style="list-style-type: none"> • Financial Regulations • Contract Standing Orders |
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Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability

| Sub-principle | SWT Council is committed to achieving good governance and will | The Council's commitment to achieving good governance in practice is demonstrated by the following: |
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| Implementing good practice in transparency | <ul style="list-style-type: none"> • Write and communicate reports for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate • Strike a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand. | <ul style="list-style-type: none"> • Members Code of Conduct • Officers Code of Conduct • Register of Interests • Declarations of Interest recorded in Committee Minutes • Role of the Scrutiny Committee • Role of the Audit, Governance and Standards Committee • Public access to meetings and minutes • Public access to agendas and reports • Complaints Procedure • Local Government Transparency Code |
| Implementing good practices in reporting | <ul style="list-style-type: none"> • Report at least annually on performance, value for money and the stewardship of resources to stakeholders in a timely and understandable way • Ensure members and senior management own the results reported • Ensure robust arrangements for assessing the extent to which the principles contained in this Framework have been applied and publish the results on this assessment, including an action plan for improvement and evidence to demonstrate good governance (the annual governance statement) | <ul style="list-style-type: none"> • Corporate Plan • Statement of Accounts • Annual Governance Statement and review process including the Code of Corporate Governance • Mod.gov system • Delegated Portfolio decision making template |

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| | <ul style="list-style-type: none"> • Ensure that this Framework is applied to jointly managed or shared service organisations as appropriate • Ensure the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other, similar organisations | |
| Assurance and effective accountability | <ul style="list-style-type: none"> • Ensure that recommendations for corrective action made by external audit are acted upon • Ensure an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon • Welcome peer challenge, reviews and inspections from regulatory bodies and implement recommendations • Gain assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement • Ensure that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met. | <ul style="list-style-type: none"> • Internal Audit Annual Plan • Internal Audit Reports • Internal Audit Annual Report • Internal Audit progress reports to the Audit Governance and Standards Committee • Compliance with the Public Sector Internal Audit Standards • External Auditor Reports • Annual Governance Statement • Corporate Governance Group |